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September 13, 2005

Mr. Ron Jones, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

05-00253

Dear Chairman Jones:

Atmos Energy hereby submits the Tennessee and Union City Tennessee 2004-2005 ACA filing by this original cover letter and 13 copies. The 25.00 filing fee and the ACA workpapers have already been filed with the commission.

If you have any questions please call Edwin Wilkins at (972) 855-9727.

Sincerely,

A handwritten signature in black ink that reads "Edwin Wilkins".

Edwin Wilkins
Senior Analyst
Rate Administration

Enclosures

pc: Consumer Advocate Division